

Fair Market Value Guide for Used Items

Men's Clothing

Jacket	\$8 – \$26
Overcoat	\$16 – \$62
Pajamas	\$2 – \$8
Raincoat	\$5 – \$21
Shirt	\$3 – \$12
Shoes	\$4 – \$26
Shorts	\$4 – \$10
Slacks	\$5 – \$12
Suit	\$16 – \$62
Sweater	\$3 – \$12
Swim trunks	\$3 – \$8
Tuxedo	\$10 – \$62

Women's Clothing

Bathing suit	\$4 – \$12
Bathrobe	\$3 – \$12
Blouse	\$3 – \$12
Boots	\$2 – \$5
Coat	\$10 – \$41
Dress	\$4 – \$20
Evening dress	\$10 – \$62
Fur coat	\$26 – \$415
Fur hat	\$7 – \$16
Handbag	\$2 – \$21
Hat	\$1 – \$8
Jacket	\$4 – \$12
Nightgown	\$4 – \$12
Pants suit	\$7 – \$26
Shoes	\$2 – \$26
Skirt	\$3 – \$8
Slacks	\$4 – \$12
Suit	\$6 – \$26
Sweater	\$4 – \$16

Children's Clothing

Blouse	\$2 – \$8
Boots	\$3 – \$21
Coat	\$5 – \$21
Dress	\$4 – \$12
Jacket	\$3 – \$26
Jeans	\$4 – \$12
Pants	\$3 – \$12
Shirt	\$2 – \$6
Shoes	\$3 – \$9
Skirt	\$2 – \$6
Slacks	\$2 – \$8
Snowsuit	\$4 – \$20
Sweater	\$3 – \$8

Household Goods

Bakeware	\$1 – \$3
Bedsprad/quilt	\$3 – \$25
Blanket	\$3 – \$16
Chair/sofa cover	\$16 – \$36
Coffeemaker	\$4 – \$16
Curtains	\$2 – \$12
Drapes	\$7 – \$41
Fireplace set	\$21 – \$83
Floor lamp	\$6 – \$52
Glass/cup	\$0.50 – \$2
Griddle	\$4 – \$12
Kitchen utensils	\$0.50 – \$2
Lamp	\$5 – \$78
Mixer/blender	\$5 – \$21
Picture/painting	\$5 – \$207
Pillow	\$2 – \$8
Plate	\$0.50 – \$3
Pot/pan	\$1 – \$3
Sheets	\$2 – \$8
Throw rug	\$2 – \$12
Towel	\$0.50 – \$4

Furniture

Bed (full, queen, king)	\$52 – \$176
Bed (single)	\$36 – \$104
Bedroom set	\$259 – \$1,037
Chair (upholstered)	\$26 – \$104
Chest	\$26 – \$99
China cabinet	\$89 – \$311
Clothes closet	\$16 – \$52
Coffee table	\$16 – \$67
Crib and mattress	\$26 – \$104
Desk	\$26 – \$145
Dining room set	\$156 – \$934
Dresser with mirror	\$21 – \$104
End table	\$10 – \$52
Folding bed	\$21 – \$62
Hi riser	\$36 – \$78
High chair	\$10 – \$52
Kitchen cabinet	\$26 – \$78
Kitchen chair	\$3 – \$10
Kitchen set	\$36 – \$176
Mattress (double)	\$13 – \$78
Mattress (single)	\$16 – \$36
Playpen	\$4 – \$31
Rugs	\$21 – \$93
Secretary	\$52 – \$145
Sleeper sofa with mattress	\$88 – \$311
Sofa	\$36 – \$207
Trunk	\$5 – \$73
Wardrobe	\$21 – \$104

Appliances

Air conditioner	\$21 – \$93
Dryer	\$47 – \$93
Electric stove	\$78 – \$156
Freezer	\$25 – \$100
Gas stove	\$52 – \$130
Heater	\$8 – \$23
Microwave	\$10 – \$50
Refrigerator	\$78 – \$259
TV (color)	\$78 – \$233
Washing machine	\$41 – \$156

Miscellaneous

Bicycle	\$5 – \$83
Board game	\$1 – \$3
Book (hardback)	\$1 – \$3
Book (paperback)	\$1 – \$2
Carriage	\$5 – \$100
CD	\$2 – \$5
Cell phone	\$25 – \$100
Computer monitor	\$5 – \$51
Computer printer	\$5 – \$155
Computer system	\$104 – \$415
Copier	\$41 – \$207
DVD	\$2 – \$5
DVD player/VCR	\$8 – \$16
Edger	\$5 – \$26
eReader	\$10 – \$50
Golf club (individual)	\$2 – \$26
Ice skates	\$3 – \$16
Luggage	\$5 – \$16
Mower	\$26 – \$104
Mower (riding)	\$104 – \$311
Radio	\$8 – \$52
Roller blades	\$3 – \$16
Sewing machine	\$15 – \$88
Stereo	\$16 – \$78
Stuffed animal	\$0.50 – \$1
Tablet	\$25 – \$150
Tennis racket	\$2 – \$5
Typewriter	\$5 – \$26
Umbrella	\$2 – \$6
Vacuum cleaner	\$16 – \$67

Author's Comment: This list is compiled from the Salvation Army Donation Value Guide. It is presented as a general guideline and is not authoritative. Other valuation guides may be found on other charities' websites.

Note: No deduction is allowed for a charitable contribution of used clothing or household items unless the clothing or household item is in good condition or better. The IRS is authorized by regulation to deny a deduction for any contribution of clothing or a household item that has minimal monetary value, such as used socks and undergarments.

Planning Tip: Take a picture of all items donated. Keep the electronic pictures for proof the items were in good or better condition at the time they were donated.

Substantiation Requirements for Charitable Contributions (page 4-20)

To help substantiate a deduction for the fair market value of used items donated to charity, the taxpayer should make a list of each item donated on a separate sheet of paper along with the following information.

- Name and address of charity.
- Date each item was donated to the charity.
- Description of each item donated.
- Fair market value of each item at the time it was donated (see guide on this page).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.

Limitations on Donation of Property Which Has Increased In Value

Type of Property	Deduction Limited To
Ordinary income property: inventory, donor's creative work, and capital assets held less than one year.	Fair market value less amount of ordinary income or short-term capital gain amount if property had been sold.
Capital gain property: stocks, bonds, jewelry, coin or stamp collections, and cars and furniture used for personal purposes.	Fair market value of property.*

* For certain types of contributions, this may be further limited. For more information, see *Reductions to Fair Market Value* chart, page 4-17.

Medical Expenses

Cross References

- Schedule A (Form 1040), Itemized Deductions**
- IRS Pub. 502, Medical and Dental Expenses**
- IRS Pub. 554, Tax Guide for Seniors**
- IRC §213, Medical, dental, etc., expenses**



Related Topics

- Self-employed health insurance deduction, **Tab 5**
- Premium Tax Credit, **page 11-13**
- Health Benefits (**IRC §105** and **IRC §106**), **page 22-6, Deluxe Edition/Small Business Edition**
- Health Savings Accounts (HSAs) (**IRC §223**), **page 22-6, Deluxe Edition/Small Business Edition**

Medical Expenses AGI Limit

Qualified medical expenses are deductible as itemized deductions on **Schedule A (Form 1040)** to the extent expenses exceed 7.5% of the taxpayer's adjusted gross income (AGI). This threshold applies to all taxpayers for both regular tax and AMT purposes.

Deductible Medical Expenses

Medical expenses are the costs of diagnosis, cure, mitigation, treatment, or prevention of disease, and for the purpose of